

ANNUAL REPORT

OF

Name: HOBART UTILITY DISTRICT

Principal Office: 2990 S PINE TREE RD

ONEIDA, WI 54155

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854 Madison, WI 53707-7854 (608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MARY SMITH		of
(Person responsible for accou	nts)	
HOBART UTILITY DISTRICT	, certify tha	ıt I
(Utility Name)		
am the person responsible for accounts; that I have examined the knowledge, information and belief, it is a correct statement of the the period covered by the report in respect to each and every many	business and affairs of said utility for	
	04/30/2003	
(Signature of person responsible for accounts)	(Date)	
CLERK/TREASURER	_	
(Title)		

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HOBART UTILITY DISTRICT
Utility Address: 2990 S PINE TREE RD
ONEIDA, WI 54155

When was utility organized? 11/3/1997

Report any change in name:

Effective Date: Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARY SMITH

Title: CLERK/TREASURER

Office Address:

2990 S. PINE TREE ROAD

ONEIDA, WI 54155

Telephone: (920) 869 - 1011 **Fax Number:** (920) 869 - 2048

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: TOM KARMAN
Title: SHAREHOLDER

Office Address: SCHENCK GOVERNMENT AND NOT-FOR-PROFIT SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111 **Fax Number:** (920) 436 - 7808

E-mail Address: karmant@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: JERRY PAHL Title: CHAIRMAN

Office Address:

2990 S. PINE TREE ROAD

ONEIDA, WI 54155

Telephone: (920) 869 - 1011 **Fax Number:** (920) 869 - 2048

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee?

NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: TOM KARMAN
Title: SHAREHOLDER

Office Address: SCHENCK GOVERNMENT AND NOT-FOR-PROFIT SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111 **Fax Number:** (920) 436 - 7808

E-mail Address: karmant@schencksolutions.com

Date of most recent audit report: Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR PHIL FLEIGLE

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

2990 S. PINE TREE ROAD

ONEIDA, WI 54155

Telephone: (920) 869 - 1011 Fax Number: (920) 869 - 2048 E-mail Address: phil@hobart-wi.org

Name of utility commission/committee: Public Works Committee

Names of members of utility commission/committee:

MR JIM ANDERSON, MEMBER MR RICHARD HAPPEL, MEMBER MR BOB KRUEGER, MEMBER MR MARK LEMERE, MEMBER MR JERRY PAHL, CHAIRMAN

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: VILLAGE OF ASHWAUBENON

2155 HOLMGREN WAY GREEN BAY, WI 54305

Contact Person: MR RON GAUTHIER

Title: DIRECTOR OF WATER WORKS

Telephone: (920) 492 - 2337 **Fax Number:** (920) 492 - 2341

E-mail Address:

Contract/Agreement beginning-ending dates: 10/4/1996 10/4/2006

Provide a brief description of the nature of Contract Operations being provided:

AGREEMENT FOR PROVISION OF SAFE POTABLE WATER.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	522,252	426,644	1
Operating Expenses:			
Operation and Maintenance Expense (401)	220,133	167,521	2
Depreciation Expense (403)	61,331	139,780	3
Amortization Expense (404)	0	0	4
Taxes (408)	121,050	114,547	5
Total Operating Expenses	402,514	421,848	
Net Operating Income	119,738	4,796	
Income from Utility Plant Leased to Others (412-413)	0	0	_ 6
Utility Operating Income OTHER INCOME	119,738	4,796	
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	128,303	165,984	- 9
Miscellaneous Nonoperating Income (421)	115,468	0	10
Total Other Income	243,771	165,984	
Total Income	363,509	170,780	
MISCELLANEOUS INCOME DEDUCTIONS	•	,	
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	82,534	0	12
Total Miscellaneous Income Deductions	82,534	0	_
Income Before Interest Charges	280,975	170,780	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	344,452	352,889	13
Amortization of Debt Discount and Expense (428)	7,405	7,405	_ 14
Amortization of Premium on DebtCr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	_ 16
Other Interest Expense (431)	0	0	17
Interest Charged to ConstructionCr. (432)	0		_ 18
Total Interest Charges	351,857	360,294	
Net Income	(70,882)	(189,514)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(1,064,057)	(874,543)	19
Balance Transferred from Income (433)	(70,882)	(189,514)	_ 20
Miscellaneous Credits to Surplus (434)	4,592,187	0	21
Miscellaneous Debits to SurplusDebit (435)	0	0	_ 22
Appropriations of SurplusDebit (436)	0	0	23
Appropriations of Income to Municipal FundsDebit (439)		0	_ 24
Total Unappropriated Earned Surplus End of Year (216)	3,457,248	(1,064,057)	

INCOME STATEMENT ACCOUNT DETAILS

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	522,252		522,252	1
Total (Acct. 400):	522,252	0	522,252	
Operation and Maintenance Expense (401):				
Derived	220,133		220,133	2
Total (Acct. 401):	220,133	0	220,133	
Depreciation Expense (403):				
Derived	61,331		61,331	3
Total (Acct. 403):	61,331	0	61,331	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	121,050		121,050	5
Total (Acct. 408):	121,050	0	121,050	
Revenues from Utility Plant Leased to Others (412):	·		·	
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	119,738	0	119,738	
	110,100		110,100	
OTHER INCOME	. (445 440)			
Income from Merchandising, Jobbing and Contract Wo	•		0	8
Derived Total (Acct. 415-416):	0	0	0	ð
	<u> </u>	<u> </u>		
Nonoperating Rental Income (418):	0		0	•
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):	0.507	•	. ===	46
INTEREST ON CASH AND INVESTMENTS	9,527	0	9,527	
INTEREST ON SPECIAL ASSESSEMENTS	118,776	0	118,776	11
Total (Acct. 419):	128,303	0	128,303	

INCOME STATEMENT ACCOUNT DETAILS

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
CAPITAL CONTRIBUTIONS	0	115,468	115,468 13
Total (Acct. 421):	0	115,468	115,468
TOTAL OTHER INCOME:	128,303	115,468	243,771
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		82,534	82,534 15
NONE	0	0	0 16
Total (Acct. 426):	0	82,534	82,534
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	82,534	82,534
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	344,452		344,452 17
Total (Acct. 427):	344,452	0	344,452
Amortization of Debt Discount and Expense (428):			
NONE	7,405		7,405 18
Total (Acct. 428):	7,405	0	7,405
Amortization of Premium on DebtCr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 21

INCOME STATEMENT ACCOUNT DETAILS

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to ConstructionCr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	351,857	0	351,857
NET INCOME:	(103,816)	32,934	(70,882)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(1,064,057)) 0	(1,064,057)23
Total (Acct. 216):	(1,064,057)) 0	(1,064,057)
Balance Transferred from Income (433):			
Derived	(103,816)	32,934	(70,882)24
Total (Acct. 433):	(103,816)	32,934	(70,882)
Miscellaneous Credits to Surplus (434):			
ALLOCATION OF CIAC	0	4,592,187	4,592,187 25
Total (Acct. 434):	0	4,592,187	4,592,187
Miscellaneous Debits to SurplusDebit (435):			
NONE	0	0	0 26
Total (Acct. 435)Debit:	0	0	0
Appropriations of SurplusDebit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(1,167,873)) 4,625,121	3,457,248

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					(0_1
Costs and Expenses of Merchandisi	ng, Jobbing and	Contract Worl	k (416):			
Cost of merchandise sold						0 2
Payroll						
Materials						0 4
Taxes						D 5
Other (list by major classes):						
						0 6
Total costs and expenses	0	0	0	0) (0
Net income (or loss)	0	0	0	0)	0

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- 1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	522,252	0	0	0	522,252	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0 [0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	522,252	0	0	0	522,252	•

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,770,231	7,609,325	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,039,946	539,889	2
Net Utility Plant	6,730,285	7,069,436	•
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,431,323	1,916,467	6
Special Funds (125)	609,671	2,156,273	7
Total Other Property and Investments	2,040,994	4,072,740	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	75,024	65,315	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible AccountsCr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	75,024	65,315	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	120,318	127,723	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	120,318	127,723	-
Total Assets and Other Debits	8,966,621	11,335,214	=

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	180,272	180,272	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,457,248	(1,064,057)	23
Total Proprietary Capital	3,637,520	(883,785)	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	5,303,596	7,221,298	26
Total Long-Term Debt	5,303,596	7,221,298	-
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,201	18,572	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	23,304	31,602	32
Other Current and Accrued Liabilities (238)		2,081	33
Total Current and Accrued Liabilities	25,505	52,255	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	_ 34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	_ 36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	4,945,446	_ 38
Total Liabilities and Other Credits	8,966,621	11,335,214	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

(a)	(b)	(c)	Gas (d)	Electric (e)	
First of Year:					_
Total Utility Plant - First of Year	7,609,325	0	0	0	1
(Should agree	with Util. Plant	Jan. 1 in Property	y Tax Equiva	lent Schedule)	
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	2,619,950	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	5,060,876	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)				_	6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	89,405				8
Utility Plant Acquisition Adjustments (396)				_	9
Other Utility Plant Adjustments (397)				1	10
Total Utility Plant	7,770,231	0	0	0	
Accumulated Provision for Depreciation and Amor	tization:				
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	604,173	0	0	0 1	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	435,773	0	0	0 1	12
Total Accumulated Provision	1,039,946	0	0	0	
Net Utility Plant	6,730,285	0	0	0	

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ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY (ACCT. 110.1)

Depreciation Accruals (Credits) during the year (110.1):

- 1. Report the amounts charged in the operating sections to Depreciation Expense (403).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- 4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)
Balance first of year (110.1)	539,889				539,889
Credits During Year					
Accruals:					
Charged depreciation expense (403)	61,331				61,331
Depreciation expense on meters					
charged to sewer (see Note 3)	2,953				2,953
Accruals charged other					
accounts (specify):					
					0
Salvage					0
Other credits (specify):					
					0
Total credits	64,284	0	0	0	64,284
Debits during year					
Book cost of plant retired	0				0
Cost of removal					0
Other debits (specify):					_
					0
Total debits	0	0	0	0	0
Balance end of year (110.1)	604,173	0	0	0	604,173
Composite Depreciation Rate?	No				
If yes, what is the rate?					

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ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

- 1. Report the amounts charged to Depreciation Expense (426).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	
Credits During Year						
Accruals:						
Charged depreciation expense (426)	82,534				82,534	_
Accruals charged other						
accounts (specify):						
					0	_
Salvage					0	_
Other credits (specify):						
Est. deprec on contrib plnt 1/1/03	353,239				353,239	_ 1
Total credits	435,773	0	0	0	435,773	_ 1
Debits during year						1
Book cost of plant retired	0				0	_ 1
Cost of removal					0	_ 1
Other debits (specify):						1
					0	_ 1
Total debits	0	0	0	0	0	_ 1
Balance end of year (110.2)	435,773	0	0	0	435,773	_ 1
Composite Depreciation Rate? If yes, what is the rate?	No					1 2

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- 1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- 2. Other items may be grouped by classes of property.
- 3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify): NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	_
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	=

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year		0 1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions		0
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off		0
Balance end of year		0

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	•

Account	Total End of Yea	Amount r Prior Year	
Electric utility total	0	0	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	_ 4
Merchandise		0	5
Other materials & supplies		0	_ 6
Total Materials and Supplies	0	0	_

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

	Written O	off During Year		
Debt Issue to Which Related (a)	Amount (b)	Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
Note Anticipation Note	5,560	428	88,953	1
REVENUE BOND ANTICIPATION NOTE	1,845	428	31,365	2
Total		_	120,318	
Unamortized premium on debt (251) NONE		_		3
Total		_	0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	_
Balance first of year Changes during year (explain):	180,272	1
Balance end of year	180,272	2

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

		Final		Principal
	Date of	Maturity	Interest	Amount
Description of Issue	Issue	Date	Rate	End of Year
(a)	(b)	(c)	(d)	(e)

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- 1. Report each class of debt included in Accounts 223, 224 and 231.
- 2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- 3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
REVENUE BOND ANTICIPATION NOTES	05/15/2001	05/15/2005	4.50%	2,575,000	1
STATE TRUST FUND LOAN	06/28/2001	03/28/2006	4.80%	58,596	2
REVENUE BOND ANTICIPATION NOTES	12/15/2000	12/15/2005	5.10%	2,670,000	3
Total for Account 224				5,303,596	_

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)		
Balance first of year	0	1	
Accruals:			
Charged water department expense	121,049	2	
Charged electric department expense		3	
Charged sewer department expense		4	
Other (explain):			
Joint meter allocation to sewer	784	5	
Total Accruals and other credits	121,833		
Taxes paid during year:			
County, state and local taxes	116,206	6	
Social Security taxes	5,185	7	
PSC Remainder Assessment	442	8	
Other (explain):			
NONE		9	
Total payments and other debits	121,833		
Balance end of year	0	:	

INTEREST ACCRUED (ACCT. 237)

- 1. Report below interest accrued on each utility obligation.
- 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	d Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)
Bonds (221)				
NONE	0			0 1
Subtotal	0	0	0	0
Advances from Municipality (223)				
NONE	0			0 2
Subtotal	0	0	0	0
Other long-Term Debt (224)				
NONE	0			0 3
2000 NOTE ANTICIPATION NOTE	19,011	225,461	233,060	11,412 4
2001 NOTE ANTICIPATION NOTE	9,550	115,875	115,875	9,550 5
2001 STATE TRUST FUND LOAN	3,041	3,116	3,815	2,342 6
Subtotal	31,602	344,452	352,750	23,304
Notes Payable (231)				
NONE	0			0 7
Subtotal	0	0	0	0
Total	31,602	344,452	352,750	23,304

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	_	1
Total (Acct. 123):	0	_
Other Investments (124): SPECIAL ASSESSMENTS	1,316,135	2
SPECIAL ASSESSMENTS DEFERRED	115,188	- 2
Total (Acct. 124):	1,431,323	
Special Funds (125):	, ,	_
DEBT REDEMPTION FUND	609,671	_ 4
Total (Acct. 125):	609,671	_
Notes Receivable (141): NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		_
Water	75,024	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	75,024	-
Other Accounts Receivable (143):		
Sewer (Non-regulated)		_ 10
Merchandising, jobbing and contract work		11
Other (specify): NONE		12
Total (Acct. 143):	0	- '-
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	_
Prepayments (165): NONE		14
Total (Acct. 165):	0	- '-
	•	-
Extraordinary Property Losses (182): NONE		15
Total (Acct. 182):	0	13
		_

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

- 1. The data used in calculating rate base are averages.
- 2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- 3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						_
Utility Plant in Service (100.1)	2,616,544	0	0	0	2,616,544	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
					0	3
Less Average:						
Reserve for Depreciation (110.1)	572,031	0	0	0	572,031	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	2,044,513	0_	0_	0_	2,044,513	
Net Operating Income	119,738	0	0	0	119,738	7
Net Operating Income						
as a percent of						
Average Net Rate Base	5.86%	N/A	N/A	N/A	5.86%	

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IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:
1. Acquisitions.
2. Leaseholder changes.
3. Extensions of service.
4. Estimated changes in revenues due to rate changes.
5. Obligations incurred or assumed, excluding commercial paper.
6. Formal proceedings with the Public Service Commission.
7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

		Elect	ric				
Particulars (a)	Water (b)	Distribution (c)	Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	4,945,446	0	0	0	0	4,945,446	1
Add credits during year: NONE						0	2
Deduct charges (specify): Closed January 1, 2003 per Docket 05-US-105	4,945,446					4,945,446	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	494,710	417,895	1
Total Sales of Water	494,710	417,895	-
Other Operating Revenues			
Forfeited Discounts (470)	25,030	956	2
Other Water Revenues (474)	2,512	7,793	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	27,542	8,749	_
Total Operating Revenues	522,252	426,644	- -
Operation and Maintenenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	122,452	103,364	5
General Operating Expenses (680-690)	97,681	64,157	6
Total Operation and Maintenenance Expenses	220,133	167,521	- -
Other Operating Expenses			
Depreciation Expense (403)	61,331	139,780	7
Amortization Expense (404)		0	8
Taxes (408)	121,050	114,547	9
Total Other Operating Expenses	182,381	254,327	
Total Operating Expenses	402,514	421,848	-
NET OPERATING INCOME	119,738	4,796	=

WATER OPERATING REVENUES - SALES OF WATER

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- 2. Report estimated gallons for unmetered sales.
- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
- 4. Account 460, Unmetered Sales to General Customers Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
- 5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	_
Metered Sales to General Customers (461)				
Residential	826	64,771	278,970	4
Commercial	42	3,625	15,579	5
Industrial				6
Total Metered Sales to General Customers (461)	868	68,396	294,549	•
Private Fire Protection Service (462)	3		1,042	7
Public Fire Protection Service (463)	1		197,834	8
Other Sales to Public Authorities (464)	1	273	1,285	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	873	68,669	494,710	=

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.			
Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)

NONE

OTHER OPERATING REVENUES (WATER)

- 1. Report revenues relating to each account and fully describe each item using other than the account title.
- 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	197,834	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	197,834	-
Forfeited Discounts (470):		-
Customer late payment charges	1,054	5
Other (specify):		-
INSPECTION FEES	4,028	6
WATER TESTING	7,135	7
WELL OPERATION PERMITS	7,470	8
OTHER SERVICE REVENUE	5,343	9
Total Forfeited Discounts (470)	25,030	_
Other Water Revenues (474):		_
Return on net investment in meters charged to sewer department	2,512	10
Other (specify): NONE		11
Total Other Water Revenues (474)	2,512	_

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	57,966	51,629
Purchased Water (610)	12,153	10,783
Fuel or Power Purchased for Pumping (620)	22,865	18,771
Chemicals (630)	7,249	6,924
Supplies and Expenses (640)	8,827	10,956
Repairs of Water Plant (650)	13,392	4,301
Transportation Expenses (660)		0
Total Plant Operation and Maintenance Expenses	122,452	103,364
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	26 560	24 246
	26,560 1.366	24,246 5,365
Office Supplies and Expenses (681)	1,366	5,365
Office Supplies and Expenses (681) Outside Services Employed (682)	1,366 39,243	
Administrative and General Salaries (680) Office Supplies and Expenses (681) Outside Services Employed (682) Insurance Expense (684) Employees Pensions and Benefits (686)	1,366	5,365 5,673
Office Supplies and Expenses (681) Outside Services Employed (682) Insurance Expense (684)	1,366 39,243 3,023	5,365 5,673 2,235
Office Supplies and Expenses (681) Outside Services Employed (682) Insurance Expense (684) Employees Pensions and Benefits (686) Regulatory Commission Expenses (688)	1,366 39,243 3,023	5,365 5,673 2,235 21,519
Office Supplies and Expenses (681) Outside Services Employed (682) Insurance Expense (684) Employees Pensions and Benefits (686)	1,366 39,243 3,023 27,279	5,365 5,673 2,235 21,519
Office Supplies and Expenses (681) Outside Services Employed (682) Insurance Expense (684) Employees Pensions and Benefits (686) Regulatory Commission Expenses (688) Miscellaneous General Expenses (689)	1,366 39,243 3,023 27,279	5,365 5,673 2,235 21,519 0 5,119

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

	Method Used to Allocate Between			
Description of Tax	Departments (b)	This Year	Last Year	
(a)	(b)	(c)	(d)	
Property Tax Equivalent		116,206	109,203	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		783	740	2
Net property tax equivalent		115,423	108,463	
Social Security		5,185	5,551	3
PSC Remainder Assessment		442	533	4
Other (specify): NONE			0	5
Total tax expense		121,050	114,547	

PROPERTY TAX EQUIVALENT (WATER)

- 1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- 3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- 5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- 6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
- 7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)
County name			Brown			1
SUMMARY OF TAX RATES						2
State tax rate	mills		0.230110			3
County tax rate	mills		5.829663			4
Local tax rate	mills		4.574193			
School tax rate	mills		12.455340			6
Voc. school tax rate	mills		1.798149			7
Other tax rate - Local	mills		0.000000			8
Other tax rate - Non-Local	mills		0.000000			9
Total tax rate	mills		24.887455			10
Less: state credit	mills		1.644973			11
Net tax rate	mills		23.242482			12
PROPERTY TAX EQUIVALENT CALCU	JLATIO	N				13
Local Tax Rate	mills		4.574193			14
Combined School Tax Rate	mills		14.253489			15
Other Tax Rate - Local	mills		0.000000			16
Total Local & School Tax	mills		18.827682			17
Total Tax Rate	mills		24.887455			18
Ratio of Local and School Tax to Total	I dec.		0.756513			19
Total tax net of state credit	mills		23.242482			20
Net Local and School Tax Rate	mills		17.583239			21
Utility Plant, Jan. 1	\$	7,609,325	7,609,325			22
Materials & Supplies	\$	0	0			23
Subtotal	\$	7,609,325	7,609,325			24
Less: Plant Outside Limits	\$	0	0			25
Taxable Assets	\$	7,609,325	7,609,325			26
Assessment Ratio	dec.		0.868525			27
Assessed Value	\$	6,608,889	6,608,889			28
Net Local & School Rate	mills		17.583239			29
Tax Equiv. Computed for Current Year	r \$	116,206	116,206			30
Tax Equivalent per 1994 PSC Report	\$					31
Any lower tax equivalent as authorized						32
by municipality (see note 6)	\$					33
Tax equiv. for current year (see note 6	5) \$	116,206				34

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WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		_ 2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	-
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		_ 4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	8,936		_ 6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	319,807		_ 8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	75		_ 10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	328,818	0	_
PUMPING PLANT			
Land and Land Rights (320)	0		_ 12
Structures and Improvements (321)	240,105		13
Boiler Plant Equipment (322)	0		_ 14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		_ 16
Electric Pumping Equipment (325)	265,920		17
Diesel Pumping Equipment (326)	0		_ 18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,575		_ 20
Total Pumping Plant	513,600	0	-
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		_
Total Water Treatment Plant	0	0	_

WATER UTILITY PLANT IN SERVICE (cont.) -- Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			8,936	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			319,807	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			75 1	10
Other Water Source Plant (317)			0 1	11
Total Source of Supply Plant	0	0	328,818	
PUMPING PLANT				
Land and Land Rights (320)			0 1	12
Structures and Improvements (321)			240,105	13
Boiler Plant Equipment (322)			0 1	14
Other Power Production Equipment (323)			0 1	15
Steam Pumping Equipment (324)			0_1	16
Electric Pumping Equipment (325)			265,920	17
Diesel Pumping Equipment (326)			<u> </u>	18
Hydraulic Pumping Equipment (327)			0 1	19
Other Pumping Equipment (328)			7,575	20
Total Pumping Plant	0	0	513,600	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0 2	21
Structures and Improvements (331)			0 2	22
Water Treatment Equipment (332)			0 2	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	22,926		25
Distribution Reservoirs and Standpipes (342)	555,657		_ 26
Transmission and Distribution Mains (343)	4,491,923		27
Fire Mains (344)	0		_ 28
Services (345)	1,008,992		29
Meters (346)	102,713	9,292	_ 30
Hydrants (348)	533,955		31
Other Transmission and Distribution Plant (349)	0		_ 32
Total Transmission and Distribution Plant	6,716,166	9,292	_
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		_ 34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		_ 36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		_ 38
Other Tangible Property (390)	0		39
Total General Plant	0	0	_
Total utility plant in service directly assignable	7,558,584	9,292	_
Common Utility Plant Allocated to Water Department	0		_ 40
Total utility plant in service	7,558,584	9,292	=

WATER UTILITY PLANT IN SERVICE (cont.) -- Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				_
Land and Land Rights (340)			0 2	4
Structures and Improvements (341)			22,926 2	5
Distribution Reservoirs and Standpipes (342)			555,657 20	6
Transmission and Distribution Mains (343)		(3,681,035)	810,888 2	7
Fire Mains (344)			0 2	8
Services (345)		(829,327)	179,665 29	9
Meters (346)			112,005 3	0
Hydrants (348)		(437,564)	96,391 3 ⁻	1
Other Transmission and Distribution Plant (349)			0 3	2
Total Transmission and Distribution Plant	0	(4,947,926)	1,777,532	
GENERAL PLANT Land and Land Rights (370)			0 3:	•
Structures and Improvements (371)			-	-
Office Furniture and Equipment (372)			0 34	
• • • • • •			0 3	
Computer Equipment (372.1)			0 3	
Transportation Equipment (373) Other General Equipment (379)				
Other Tangible Property (390)			0 33 0 39	
Total General Plant	0	0		9
	0	0	0	
Total utility plant in service directly assignable	0	(4,947,926)	2,619,950	
Common Utility Plant Allocated to Water Department			0 40	0
Total utility plant in service	0	(4,947,926)	2,619,950	

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.) --Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			_ 24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		61,767	27
Fire Mains (344)			28
Services (345)		31,439	29
Meters (346)			30
Hydrants (348)		19,764	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	112,970	_
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
Total General Plant	0	0_	_
Total utility plant in service directly assignable	0	112,970	_
Common Utility Plant Allocated to Water Department			_ 40
Total utility plant in service	0	112,970	_

WATER UTILITY PLANT IN SERVICE (cont.) --Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		3,681,015	3,742,782 27
Fire Mains (344)			0 28
Services (345)		829,327	860,766 29
Meters (346)			0 30
Hydrants (348)		437,564	457,328 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	4,947,906	5,060,876
GENERAL PLANT Land and Land Rights (370) Structures and Improvements (371)			0 33 0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	4,947,906	5,060,876
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	4,947,906	5,060,876

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply

Sources of water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January	695		5,336	6,031	- 1
February	599		4,999	5,598	2
March	687		5,587	6,274	3
April	677		5,796	6,473	4
May	967		8,077	9,044	5
June	1,014		7,611	8,625	6
July	964		7,899	8,863	7
August	835		7,007	7,842	8
September	943		6,734	7,677	9
October	884		5,881	6,765	10
November	690		4,333	5,023	11
December	717		5,052	5,769	12
Total annual pumpage	9,672	0	74,312	83,984	_
Less: Water sold				68,669	13
Volume pumped but not s	sold			15,315	_ 14
Volume sold as a percent	of volume pumped			82%	_ 15
Volume used for water pre	oduction, water quality	and system maintena	nce	4,600	_ 16
Volume related to equipm	ent/system malfunction	1			_ 17
Non-utility volume NOT in	cluded in water sales			2,000	_ 18
Total volume not sold but	accounted for			6,600	_ 19
Volume pumped but unac	counted for			8,715	_ 20
Percent of water lost				10%	_ 21
If more than 25%, indicate	e causes and state wha	at action has been take	en to reduce water loss	:	22
Maximum gallons pumpe	d by all methods in any	one day during report	ting year (000 gal.)	840	_ 23
Date of maximum: 5/13	/2003				24
Cause of maximum: Flushing Hydrants					25
Minimum gallons pumped	by all methods in any	one day during report	ing year (000 gal.)	81	_ 26
Date of minimum: 12/2	8/2003				27
Total KWH used for pump	oing for the year			226,240	28
If water is purchased: Ven		UBENON WATER DE	PARTMENT		29
Poir	nt of Delivery: 1680 E A	ADAM DRIVE			30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	l	dentification Number (b)	Depth in feet (c)		Yield Per Day in gallons (e)	Currently In Service? (f)	
1229 PLEASANT VALLER DR	1		860	12	1,046	Yes	1

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SOURCES OF WATER SUPPLY - SURFACE WATERS

	Intakes				
Location (a)	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	

NONE 1

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PUMPING & POWER EQUIPMENT

- 1. Use a separate column for each pump.
- 2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
- 3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	6349-805-5833M		1
Location	1229 PLEASANT VALLEY		2
Purpose	Р		3
Destination	D		4
Pump Manufacturer	GOULDS PUMP INC.		5
Year Installed	1998		6
Туре	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,000		8
Pump Motor or			9
Standby Engine Mfr	U.S. ELECTRIC/CAT.		10
Year Installed	1998		11
Туре	ELECTRIC		12
Horsepower	200		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Туре			20
Actual Capacity (gpm)			21
Pump Motor or			22
Standby Engine Mfr			23
Year Installed			24
Туре			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

- 1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
- 2. Use a separate column for each using additional copies if necessary.
- 3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			4 5
Year constructed	1998			6
Primary material (earthen, steel, concrete, other)	STEEL			7 8
Elevation difference in feet (See Headnote 3.)	105			9 10
Total capacity in gallons (actual)	300,000			11
WATER TREATMENT PLANT Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			12 13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15 16 17
Filters, type (gravity, pressure, other, none)	NONE			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day	4.4400			20 21
= 1.2 m.g.d.)	1.4400			22
Is a corrosion control chemical used (yes, no)?	Υ			23 24
ls water fluoridated (yes, no)?	N			25

WATER MAINS

- 1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- 2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
- 3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
- 4. Explain all reported adjustments as a schedule footnote.
- 5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

		_	Number of Feet					
						Adjustments		
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Increase or (Decrease) (g)	End of Year (h)	
Р	D	6.000	11,609	0	0	0	11,609	_ 1
Р	D	8.000	93,565	2,618	0	0	96,183	2
P	D	10.000	6,946		0	0	6,946	_ 3
Р	D	12.000	49,913	0	0	0	49,913	4
P	D	16.000	10,778	0	0	0	10,778	5
Total Within M	unicipality		172,811	2,618	0	0	175,429	_
Total Utility		=	172,811	2,618	0	0	175,429	_

WATER SERVICES

- 1. Explain all reported adjustments as a schedule footnote.
- 2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- 3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
- 4. Report services separately by pipe material and diameter.
- 5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Р	1.000	770	39	0	0	809	210	1
Р	1.500	53	2	0	0	55	2	2
P	2.000	43	0	0	0	43	18	3
Р	6.000	5	0	0	0	5	0	4
P	8.000	2	0	0	0	2	1	5
Total Utili	ty	873	41	0	0	914	231	

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METERS

- 1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
- 2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- 3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
- 4. Totals by size in Column (f) should equal same size totals in Column (o).
- 5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	883	0	0	(33)	850	3	1
1.000	35	22	0	0	57	0	2
1.500	3	6	0	0	9	0	3
2.000	1	0	0	0	1	0	4
3.000	3	1	0	0	4	0	5
Total:	925	29	0	(33)	921	3	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (I)	Wholesale, Inter- Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	803	24	0	0	0	23	850	_ 1
1.000	24	7	0	0	0	26	57	2
1.500	1	4	0	0	0	4	9	_ 3
2.000	0	1	0	0	0	0	1	4
3.000	0	0	0	1	0	3	4	
Total:	828	36	0	1	0	56	921	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

- 1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- 2. Explain all reported adjustments in the schedule footnotes.
- 3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						-
Outside of Municipality	0				0	1
Within Municipality	335	6			341	2
Total Fire Hydrants	335	6	0	0	341	- =
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	_

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 341

Number of distribution system valves end of year: 375

Number of distribution valves operated during year: 200

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account #650 - Repairs of Water Plant - Expense increased due to repair of main breaks during 2003.

Account #681 - Office Supplies and Expenses - Additional supplies were purchased during 2002 and actually utilized in 2003, causing the 2003 expense to be lower.

Account #682 - Outside Services Employed - Expense increased due to additional costs incurred of \$31,679 related to participation in the Central Brown County Water Authority.

Account #689 - Miscellaneous General Expenses - Decrease in expenses due to less general maintenance required during 2003.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Adjustments have been made to allocated contributed plant.

Water Utility Plant in Service -- Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Adjustments have been made to allocate contributed plant.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Main additions were contributed by developers. The amounts recorded are developer cost.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Service additions were contributed by developers. All amounts are recorded at cost.

Meters (Page W-19)

Explain all reported adjustments.

Meters were adjusted to agree with the physical inventory.